

TABLE OF CONTENTS

FOREWORD

INTRODUCTION TO THE DOD FINANCIAL MANAGEMENT REGULATION

PUBLICATIONS SUPERSEDED

TABLE OF CONTENTS

REFERENCES

★ CHAPTER 1 FINANCIAL CONTROL OF VENDOR AND CONTRACT PAYMENTS

★ 0101 GENERAL
★ 0102 PROCEDURES

★ CHAPTER 2 DISCOUNT OFFERS AND CALCULATIONS AND REBATES

★ 0201 POLICY
★ 0202 PROCEDURES

CHAPTER 3 CLAIMS

0301 ASSIGNMENT OF CLAIMS
0302 DOUBTFUL CLAIMS

CHAPTER 4 MISCELLANEOUS ADVANCE PAYMENTS

0401 ADVANCE PAYMENTS
0402 LIBRARY DEPOSIT ACCOUNTING

CHAPTER 5 PAYMENTS UNDER REAL PROPERTY LEASES

0501 GENERAL
0502 TAXES AND IMPROVEMENTS

CHAPTER 6 FEDERAL, STATE, LOCAL AND FOREIGN TAXES

0601 GENERAL
0602 FEDERAL
0603 STATE AND LOCAL TAXES
0604 CUSTOMS
0605 MISCELLANEOUS--FOREIGN
0606 REPORTING

| | |
|------------|----------------------------------------------------------------------|
| CHAPTER 7 | PROMPT PAYMENT ACT |
| 0701 | GENERAL |
| 0702 | INVOICES |
| 0703 | INTEREST |
| 0704 | INTEREST PAYMENTS FUNDING |
| 0705 | REASONS FOR INTEREST PAYMENTS |
| 0706 | PROMPT PAYMENT REPORTING |
| 0707 | DELIVERY TICKET AS AN INVOICE |
| CHAPTER 8 | PREPARATION AND DISTRIBUTION OF PAYMENT VOUCHERS |
| 0801 | GENERAL |
| 0802 | COPIES PREPARED |
| 0803 | PAYEE'S CERTIFICATE |
| 0804 | ADMINISTRATIVE CERTIFICATE |
| 0805 | PAYMENT INFORMATION |
| 0806 | DISTRIBUTION OF PAYMENT DOCUMENTATION |
| CHAPTER 9 | SUPPORTING DOCUMENTS TO PAYMENT VOUCHERS |
| 0901 | CONTRACTS AND PURCHASE ORDERS |
| 0902 | CONTRACT MODIFICATIONS |
| 0903 | CONTRACTOR INVOICES |
| 0904 | FOREIGN LANGUAGE DOCUMENTS |
| 0905 | PAYMENTS |
| 0906 | REPORTS |
| 0907 | VOUCHERS AND SUPPORTING PAPERS |
| CHAPTER 10 | PAYMENT VOUCHERS - SPECIAL APPLICATIONS |
| 1001 | INTRAGOVERNMENTAL PAYMENTS |
| 1002 | PARTIAL PAYMENTS, AND COST REIMBURSEMENT CONTRACTS |
| 1003 | FAST PAYMENT |
| 1004 | ROYALTY AND COOPERATIVE RESEARCH DEVELOPMENT AGREEMENT (CRDA) INCOME |
| CHAPTER 11 | PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES |
| 1101 | PERSONAL EXPENSES |
| 1102 | EXPENDITURES OTHER THAN PERSONAL |

| | |
|------------|---------------------------------------------------------------------------------|
| CHAPTER 12 | MISCELLANEOUS PAYMENTS |
| 1201 | FEES AND AWARDS |
| 1202 | PURCHASES OF SPECIAL ITEMS |
| 1203 | CREDIT CARDS |
| CHAPTER 13 | TRANSPORTATION PAYMENTS FOR FREIGHT AND PERSONAL PROPERTY |
| 1301 | RESPONSIBILITIES |
| 1302 | GOVERNMENT BILLS OF LADING, TRANSPORTATION REQUESTS AND TRANSPORTATION WARRANTS |
| CHAPTER 14 | TRANSPORTATION PAYMENTS OTHER THAN FREIGHT AND PERSONAL PROPERTY |
| 1401 | GENERAL TRANSPORTATION PROCEDURES AND PAYMENTS |
| 1402 | GENERAL ACCOUNTING OFFICE--ADJUSTMENTS |
| CHAPTER 15 | NONTEMPORARY STORAGE AND LOCAL DRAYAGE OF HOUSEHOLD GOODS |
| 1501 | NONTEMPORARY STORAGE -- HOUSEHOLD GOODS |
| 1502 | NONTEMPORARY STORAGE -- GOVERNMENT OR GOVERNMENT CONTROLLED QUARTERS |
| 1503 | LOCAL DRAYAGE |
| CHAPTER 16 | PAYMENT FOR POSTAL SERVICES AND SMALL PACKAGE DELIVERY COSTS |
| 1601 | PAYMENTS |
| 1602 | PAYMENT PROCEDURES |
| 1603 | CONUS ADVANCE DEPOSIT TRUST |
| 1604 | SMALL PACKAGE DELIVERY FIRMS |
| 1605 | POSTAL METERS |
| 1606 | MISCELLANEOUS PAYMENTS |
| CHAPTER 17 | ELECTRONIC DATA INTERCHANGE |
| 1701 | INTRODUCTION |
| 1701 | SYSTEMS CONTROL |
| 1701 | APPLICABILITY |

| | |
|------------|-----------------------------------------------------------------------------------------|
| CHAPTER 18 | CONTRACTOR DEBT COLLECTION |
| 1801 | APPLICABILITY |
| 1802 | COVERAGE |
| 1803 | COLLECTION OF DEBTS |
| 1804 | DEMAND FOR PAYMENT |
| 1805 | INTERNAL ADMINISTRATIVE OFFSETS |
| 1806 | TRANSFER OF DELINQUENT DEBTS |
| 1807 | INTEREST, PENALTIES AND ADMINISTRATIVE CHARGES |
| 1808 | DEFERMENTS AND DISPUTES UNDER THE CONTRACT DISPUTES ACT |
| 1809 | LIST OF CONTRACTORS INDEBTED TO THE UNITED STATES |
| 1810 | BANKRUPTCY |
| CHAPTER 19 | GRANTS AND OTHER ASSISTANCE INSTRUMENTS |
| 1901 | PAYMENTS |
| 1901 | PAYMENT REQUEST |
| 1901 | PAYING THE REQUEST |
| CHAPTER 20 | CONTRACT RECONCILIATION |
| 2001 | GENERAL |
| 2002 | RESPONSIBILITIES |
| 2003 | PROCEDURES |
| APX A | REQUESTS FOR INFORMATION |
| APX B | RESPONSIBLE CONTRACT RECONCILIATION AGENT (RCRA) QUALIFICATIONS AND RESPONSIBILITIES |
| APX C | CONTRACT RECONCILIATION REGISTRATION SYSTEM PROCEDURES |
| APX D | RECONCILIATION TOOLS |
| APX E | GUIDANCE ON PREPARING, REVIEWING, AND PROCESSING RECONCILIATION ADJUSTMENT PACKAGES |
| APX F | ROOT CAUSE ERROR CODES |
| APX G | QUICK REFERENCE GUIDE TO MOCAS APPLICATIONS |

| | |
|------------|-------------------------------------------------------------------|
| CHAPTER 21 | JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC) INSTRUCTOR PAY |
| 2101 | OVERVIEW |
| 2102 | POLICIES AND PROCEDURES |
| 2103 | RESPONSIBILITIES |
| 2104 | REIMBURSEMENTS |
| 2105 | DEFINITIONS AND ACRONYMS |
| 2106 | PRESCRIBED FORMS |
| 2107 | JROTC UNIT ESTABLISHMENT AT SCHOOLS |
| 2108 | CERTIFICATION OF JROTC INSTRUCTORS |
| 2109 | SEPARATIONS, TRANSFERS, DECERTIFICATIONS AND DISESTABLISHMENTS |
| 2110 | JROTC INSTRUCTOR PAY COMPUTATION |
| 2111 | FINANCIAL MANAGEMENT |
| 2112 | DEBTS |

APPENDICES

APPENDIX A--SUBJECT INDEX

APPENDIX B--PROMPT PAYMENT ACT (PPA) REPORT (Q) 1619